United Nations A/52/6 (Sect. 32)

General Assembly
Fifty-second session

30 May 1997

Proposed programme budget for the biennium 1998-1999*

Part XII Staff assessment

Section 32
Staff assessment

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* The present document contains section 32 of the proposed programme budget for the biennium 1998-1999. The complete proposed programme budget will subsequently be issued in final printed form as *Official Records of the General Assembly, Fifty-second Session, Supplement No. 6* (A/52/6/Rev.1).

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Part XII
Staff assessment

Section 32
Staff assessment

(Thousands of United States dollars)

	1994-1995 expenditures	*1996-1997 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*1998-1999 estimates*
			Amount	*Percentage*			
Staff assessment	377 433.9	348 280.6	(20 067.3)	(5.7)	328 213.3	3 613.2	324 600.1

32.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post adjustment payments. The salary and related emoluments of United Nations staff members are subject to the assessment rates in regulation 3.3 of the Staff Regulations of the United Nations, as amended by the General Assembly in annex II to its resolution 51/216 of 18 December 1996. To facilitate comparability with the work programme and budget proposals of other organizations of the United Nations system, the staff costs are shown net of staff assessment under the various sections of expenditure of the proposed programme budget. The difference between gross and net emoluments is requested as a global amount under the present section of expenditure.

32.2 Amounts withheld in the form of staff assessment are revenue to the Organization, which, to the extent not otherwise disposed of by specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 973 A (X) of 15 December 1955. Accordingly, the amount requested under this section is also included in income section 1, Income from staff assessment.